



Commonwealth of Virginia

Walter J. Kucharski, Auditor

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

April 1, 2004

The Honorable Joseph P. Bounds
Chief Judge
City of Roanoke Juvenile and
Domestic Relations District Court
Post Office Box 986
Roanoke, VA 24005

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Roanoke Juvenile and Domestic Relations District Court for the period January 1, 2003 through December 31, 2003.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable John B. Ferguson, Judge
The Honorable Joseph M. Clarke, II, Judge
David C. Wells, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia

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Clerk of the Court
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Don Lucido, Director of Technical Assistance
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1 Report File
1 Working Papers